

**STATING THE CITY OF MASON'S POLICY REGARDING
CHARITABLE CONTRIBUTIONS TO BE CONSIDERED
BY THE CITY OF MASON'S COUNCIL**

WHEREAS, from time to time the City of Mason is asked to expend public funds by making charitable contributions to charities, community groups, nonprofit corporations, community social events and community cultural events;

WHEREAS, the City Council believes that it would be beneficial to adopt a policy which articulates standards to be used to evaluate requests for the donation of public funds by charitable contributions based on the merit of making such contributions, particularly the public purposes of the City of Mason in making such contributions; and

WHEREAS, the Finance Committee of the City Council has studied the possibility of adopting such a policy, which provides a baseline against which charitable contribution requests are evaluated, provides fairness and equity in all amounts provided, ensures that any recipient charities, community groups, nonprofit corporations, community social events, and community cultural events are self-sustaining, independent of the City of Mason, and ensures that the City of Mason's contributions do not exceed 1/3 of an organization's budget in any given calendar year..

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mason, Ohio, five members elected thereto concurring:

Section 1. The City of Mason will consider contributing to Charitable Organizations based on the following guidelines:

1. The charitable organization, on whose behalf a request is made, must be a legal entity, distinct from any individual or partnership, which is organized as a non-profit organization under state law, which is in good standing with the state in which it is organized, and which has been granted tax-exempt status as a 501(c) organization.
2. Every contribution to the requesting charitable organization must result in an articulable benefit to the City of Mason by advancing or contributing to the quality of life within the City of Mason, either culturally, artistically, recreationally, aesthetically or philanthropically.
3. The maximum amount awarded in any calendar year to any requesting charitable organization or other request shall not exceed \$8,000.00, subject to specific exception by the Council as appropriate under the circumstances. Council may also amend this resolution to raise this \$8,000.00 ceiling amount as appropriate.

4. All money contributed by the City of Mason shall be given in a 2:1 ratio matching format. Specifically, for each \$2.00 base funds which the charitable organization raises through other efforts, the City of Mason would contribute \$1.00 toward the total amount awarded.
5. The charitable organization's base funds referred to in paragraph 4 shall be raised in the same calendar year in which the contribution request is made on behalf of the charitable organization. For the purpose of this policy, there shall be no carryover of base funds from one calendar year to the next calendar year.
6. The base funds referred to in paragraphs 4 and 5 of this resolution shall be received in cash or equipment to qualify for a contribution by the City of Mason. The City of Mason may consider "in-kind" contributions, as part of the charitable organization's base amount, which are of a considerable and tangible nature, such as a motor vehicle, materials, or equipment. Whether the City of Mason considers in-kind contributions as base funds toward qualification toward the 2:1 matching formula is solely within the discretion of the City of Mason.
7. While the use of the funds contributed by the City of Mason can be varied, those funds shall be used for capital expenditures or operational expenses of the charitable organization, not including salaries, benefits, wages, or any payment in lieu of earned income.
8. No funds contributed by the City of Mason may be used by the charitable organization for the purchase of any alcoholic beverages.
9. The charitable organization may submit requests for the matching funds multiple times throughout a calendar year along with any documentation necessary to prove that it has received the base funds referred to in this resolution. The City of Mason strongly prefers that the minimum periodic request be \$2,000.00 to minimize the burden on the administrative staff of the City of Mason.
10. Any requesting charitable organization shall maintain complete and accurate financial and organizational records for at least three years after the calendar year that the City of Mason made the charitable contribution, so that the City of Mason may audit those records, and make any copies of relevant documents which bear on whether the charitable contributions paid by the City of Mason were used as had been represented by, or on behalf of the charitable organization. If the charitable organization fails to maintain such financial and organizational records, or fails to cooperate completely with the City of Mason's request to examine and copy the records, the City of Mason may seek repayment of its charitable contribution from the charitable organization.
11. The administrative staff of the City of Mason may develop any form, and copy and maintain any documents of the charitable organization, which it regards to be necessary to systematically and fairly evaluate and make recommendations to the City Council, regarding requests for charitable contributions made by, or on behalf of the charitable organization. The failure by any charitable organization to complete any form, or to provide any documents requested by the administrative staff of the City of Mason, shall be grounds for either the administrative staff withholding its recommendation to approve a request for a charitable contribution, the Council's refusal to consider or award a charitable contribution, or both.


Section 2. That the actual grant of public funds to any charitable organization on by the City of Mason shall be made by Council ordinance specifically identifying the grantee organization, stating the amount of the grant, and the public purpose of the City of Mason in making the grant.

Section 3. That this Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed this 9th day of April, 2007.



Mayor

Attest:


Clerk of Council

4/05/07
315135.1